

**In the Specification:**

Please replace paragraph [0007] with the following paragraph:

-- [0007] Fig. 1A shows a formation of a LP-TEOS (Low Pressure Tetra Ethyl Ortho Silicate) oxide layer 12 and a nitride layer 14 on a surface of a substrate 10 by using, for example, LPCVD (Low Pressure Chemical Vapor Deposition) in sequence. The LP-TEOS oxide layer 12 and the nitride layer 14 have thicknesses ~~thickness~~ ranging from about ~~from~~ 1000 to 5000 angstroms and from about 1000 to 10000 angstroms, respectively. Further, in the LPCVD process, the LP-TEOS oxide layer 12 or the nitride layer 14 is preferably formed at a temperature ranging from about 800 to 1200 °C and a pressure ranging from about 0 to 5 torr.--.